

## Sheep Assessment Return Instructions

**General:** An assessment is levied on sheep and lambs sold in Virginia. The handler (defined as an operator of a stockyard, livestock dealership, slaughter house, packing plant, or livestock auction market or any person or business entity making a purchase from a producer at the point at which the sheep or lamb is sold or traded) is responsible for payment of tax on all sheep and lambs. The assessment must be deducted by the handlers from payments to owners of the sheep and lambs. A handler purchasing sheep or lambs in Virginia for resale within 10 days is exempt from the assessment on the subsequent sale.

**Filing Procedure:** The Sheep Assessment return must be filed and the tax paid by the handler to the Virginia Department of Taxation on or before the last day of the month following the end of each quarter. Quarters end March 31, June 30, September 30, and December 31.

Send completed return below to: **Virginia Department of Taxation  
Virginia Sheep Assessment  
PO Box 2185  
Richmond VA 23218-2185**

**Change of Address or Out-of-Business:** If you change your business or mailing address, or if you are completely out of business, complete Form R-3, Registration Change Request or notify the department by letter. Send the form or letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114.**

**Questions:** Call (804) 786-2450 or write the **Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715.** If you have Internet access you can obtain most Virginia tax forms or even file your return by connecting to **www.tax.virginia.gov.**

**Assessment Rate:** The assessment is 50 cents per head.

**Penalties and Interest:** If the tax is not paid when due, a penalty of 5% of the tax due will be added to the tax, and the Virginia Department of Taxation will notify the taxpayer of such delinquency. If the tax and penalty are not paid within 30 days of the notification, interest at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2%, will be added on both the tax and penalty.

**Declaration and Signature:** Be sure to sign, date and enter your phone number on the return in the space indicated.

<b>Worksheet For Computing Sheep Assessment</b>		
Complete this worksheet and transfer items indicated by the arrows to corresponding lines on Sheep Assessment return (Form SH-1) below.		
<b>1 Number of Sheep</b> Enter the total of sheep and lambs handled during the quarter covered by this return. (NOTE: Do not include sheep or lambs purchased in Virginia for resale within 10 days.)		◀
<b>2 Assessment</b> Enter the amount of the assessment, 50 cents per head. (Line 1 X \$.50)		◀
<b>3 Penalty for Late Filing and Payment</b> See instructions above.		◀
<b>4 Interest for Late Filing and Payment</b> See instructions above.		◀
<b>5 Total</b> Enter total amount due. (Add Lines 2, 3 and 4)		◀

**DO NOT mail this worksheet.**

Detach at dotted line below. DO NOT SEND ENTIRE PAGE.

### Form SH-1 Virginia Sheep Assessment Return (Doc ID 231)

Do NOT staple.

For assistance, call (804)786-2450.

Check if Out-of-Business and enter the termination/sold date \_\_\_\_\_

Period	Due Date
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00000000000000000000 2318888 000000

Acct. #	FEIN		
Name			
Address			
City	State	ZIP	

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone Number \_\_\_\_\_

<b>1 Number of Sheep</b>		
<b>2 Assessment</b> (Line 1 X \$.50)		
<b>3 Penalty for Late Filing and Payment</b>		
<b>4 Interest for Late Filing and Payment</b>		
<b>5 Total</b> (Add Lines 2, 3 and 4)		